

Section

9

## Chart of Accounts

Internal School  
Uniform  
Accounting Policy  
**M**ANUAL

## Section 9: Chart of Accounts

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### Title 1, Account Codes

The account codes in this section are presented to illustrate account numbers that could be used in an individual school for internal school funds. While the account titles and descriptions should be used uniformly in all schools, the account numbers below are suggestions only. Each school must determine which account codes work best for its manual or computerized accounting system.

Account No.	Accounts	Fund		
		General	Restricted	Food Service
1-99	Balance Sheet	X	X	X
101-199	Revenue			X
201-299	Expenditure			X
301-399	Revenue	X		
401-499	Expenditure	X		
601-699	Revenue & Expenditure		X	

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**Title 2, General or Restricted Funds**

**Balance Sheet Accounts**

**Assets**

<b>Account Number</b>	<b>Account</b>
11	Cash on hand
12	Cash in banks - checking
13	Cash in banks - savings
21	Other investments
31	Accounts receivable

**Liabilities and Fund Balance**

<b>Account Number</b>	<b>Account</b>
61	Due to board of education
71	Accounts payable
81	Accrued expenses payable
91	General fund balance
92	Restricted fund balance

**NOTE:** Any account may be expanded to create a sub-level of reporting.

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**Title 3, General Fund**

**Revenue Classification By Subsource**

<b>Account Number</b>	<b>Account</b>
<b>302</b>	<b>Gate receipts – entertainment</b>
302.1	Movies
302.2	Plays
302.3	Assemblies
302.4	Carnivals
302.5-9	Other entertainment gate receipts (specify)
<b>303</b>	<b>Gate receipts – miscellaneous</b>
303.1	Lectures
303.2	Rallies
303.3-9	Other miscellaneous gate receipts (specify)
<b>304</b>	<b>Resale items</b>
304.1	Bookstore supplies
304.2	Pictures
304.3	Vending
304.5-9	Other resale items (specify)
<b>305</b>	<b>Sale of school publications</b>
305.1	School newspapers
305.3	School yearbooks
305.4-9	Other school publications (specify)
<b>306</b>	<b>Fundraising</b>
306.4-9	Other fund drives (specify)

<b>Account Number</b>	<b>Account</b>
<b>307</b>	<b>Unrestricted gifts, bequests, and donations</b>
307.1	Gifts
307.2	Bequests
307.3	Donations
307.4-9	Other gifts, bequests or donations (specify)
<b>309</b>	<b>Board of education allocation</b>
309.1	For supplies
309.2	For books
309.3	For equipment
309.4	For services
309.5-9	Other board allocations (specify)
<b>310</b>	<b>Fines, fees, and dues</b>
310.1	Library fines
310.2	Breakage fees
310.3	Class dues
310.4	Club dues
310.5-9	Other fines, fees, or dues (specify)
<b>311</b>	<b>Interest income</b>
<b>312</b>	<b>Rent</b>
312.1	For school facilities
312.2-9	For other facilities (specify)
<b>313-399</b>	<b>Other revenue (designate)</b>

**Expenditure Classification (by Function, Subfunction and Object)**

<b>Account Number</b>	<b>Account</b>
<b>401</b>	<b>Administration</b>
401.01	Salaries (paid to board of education)
401.02	Contracted services
401.03	Supplies and materials
401.05	Fixed charges
401.07	Equipment
401.09	Other
<b>402</b>	<b>Instruction</b>
402.02	Contracted services
402.03	Supplies and materials
402.07	Equipment
402.09	Other
<b>403</b>	<b>Expenditures from board of education allocation</b>
403.02	Contracted services
403.03	Supplies and materials
403.07	Equipment
403.09	Other
<b>404</b>	<b>Operation and maintenance</b>
404.02	Contracted services
404.03	Supplies and materials
404.07	Equipment
404.09	Other
<b>406</b>	<b>Entertainment</b>
406.1	School group performances
406.12	Contracted services
406.13	Supplies and materials

<b>Account Number</b>	<b>Account</b>
406.17	Equipment
406.19	Other
406.2	Movies
406.22	Contracted services
406.23	Supplies and materials
406.27	Equipment
406.29	Other
406.3	Contracted performers
406.32	Contracted services
406.33	Supplies and materials
406.39	Other
406.9	Other (must report object)
406.92	Contracted services
406.93	Supplies and materials
406.97	Equipment
406.99	Other
<b>407</b>	<b>School publications</b>
407.1	School yearbook
407.12	Contracted services
407.13	Supplies and materials
407.17	Equipment
407.19	Other
407.2	School newspaper
407.22	Contracted services
407.23	Supplies and materials
407.27	Equipment
407.29	Other
407.9	Other
407.92	Contracted services
407.93	Supplies and materials

<b>Account Number</b>	<b>Account</b>
407.97	Equipment
407.99	Other
<b>408</b>	<b>Field trips and other off-campus events</b>
408.02	Contracted services
408.03	Supplies and materials
408.07	Equipment
408.09	Other
<b>409</b>	<b>Items for resale</b>
409.03	Supplies and materials
409.07	Equipment
409.09	Other
<b>411</b>	<b>Fundraising</b>
411.11	Carnivals
411.12	Car washes
411.13	Candy sales
411.14	Other
<b>412</b>	<b>Other (list function)</b>

### **Explanation of Expenditure by Function**

- 401**    Administration - Those expenditures that are generally for the offices of the principal, assistant principals, bookkeeper, and other administrative staff.
- 402**    Instruction - Those expenditures which benefit the instructional program of the school.



- 403**    Expenditures from local board allocations - The local board allocations normally will be accounted for separately and often limited to specific items.
- 404**    Operation and maintenance - All expenditures for the operation and maintenance of the buildings and grounds.
- 406**    Entertainment - All expenditures for school entertainment.
- 407**    School publications - All expenditures for school publications, such as yearbooks and newspapers.
- 408**    Field trips and other off-campus events - Those expenditures incurred in preparation for off-campus events and all expenditures incurred during the events.
- 409**    Items for resale - The cost of items purchased that will be resold. This account will include such items as bookstore and concession supplies and materials.
- 411**    Fundraising - All costs related to fundraising activities.
- 412 – 499**    Other - Use these accounts to provide a detailed explanation of expenditures that cannot properly be charged to one of the functions above.

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**Title 4, Restricted Fund**

**Revenue/Expenditure Accounts**

**601-999 All Restricted Accounts**

<b>Account No.</b>	<b>Account</b>
<b>601-699</b>	<b>Athletics</b>
601	All athletics (general ledger account or not used)
602	Basketball (subsidiary ledger account or general ledger account)
603	Baseball (subsidiary ledger account or general ledger account)
604	Football (subsidiary ledger account or general ledger account)
605	Golf (subsidiary ledger account or general ledger account)
606	Tennis (subsidiary ledger account or general ledger account)
607	Track (subsidiary ledger account or general ledger account)
608	Swimming (subsidiary ledger account or general ledger account)
609-699	Other (name)
<b>701-799</b>	<b>Class accounts</b>
701	Class of 20X3
702	Class of 20X4
703	Class of 20X5
704	Class of 20X6
<b>801-899</b>	<b>Club accounts</b>
801	Beta club
802	FFA club
803	Forensic club
804	Journalism club
805	Science club
807	FHA club

<b>Account No.</b>	<b>Account</b>
<b>901-999</b>	<b>Other activities (name)</b>
901	Band boosters club
902	Athletic band boosters club
903	Teacher materials and supplies account

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**Title 5, Food Service Fund**

**Balance Sheet Accounts**

**Assets**

<b>Account Number</b>	<b>Account</b>
11	Cash on hand
12	Cash in bank
13	Cash in savings account
21	Other investments
31	Accounts receivable

**Liabilities and Fund Balance**

<b>Account Number</b>	<b>Account</b>
61	Income tax withheld
62	Social security tax payable
63	Retirement withheld and payable
65	Insurance withheld and payable
66	Other payroll deductions
71	Accounts payable
81	Accrued payroll
94	Food service fund balance

**NOTE:** Any account may be expanded to create a sub-level of reporting.

**Revenue Accounts**

**Lunch**

<b>Account Number</b>	<b>Account</b>
111	Students
112	Adults
113	Other
114	USDA

### **Breakfast**

<b>Account Number</b>	<b>Account</b>
121	Students
122	Adults
123	Other
124	USDA

### **Milk**

<b>Account Number</b>	<b>Account</b>
131	Students
132	Adults
133	Other
134	USDA

### **Other Programs**

<b>Account Number</b>	<b>Account</b>
141	Students
142	Adults
143	Other
144	Interest income

### **Expenditure Accounts**

<b>Account Number</b>	<b>Account</b>
210	Labor
220	Food
240	Supplies
250	Utilities
260	Contracted services
270	Equipment
290	Other